

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (SCC)
	:
Debtors.	: (Jointly Administered)
-----X	

DECLARATION OF ARIELLE GORDON

I, Arielle Gordon, hereby declare that the following is true and correct:

1. I am an associate with the law firm of Weil, Gotshal & Manges LLP, which represents Lehman Brothers Holdings Inc. ("LBHI"), Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors. I submit this Declaration in further support of LBHI's Cross-Motion for Partial Summary Judgment.

2. Attached hereto as Exhibit 86 is an excerpt of the transcript of the February 25, 2014 hearing in this proceeding.

3. Attached hereto as Exhibit 87 is an excerpt of the transcript of the deposition of Laurence Rabinowitz Q.C., taking September 4, 2013, in this proceeding.

4. Attached hereto as Exhibit 88 is a copy of the decision *Abidogun v. Frolan Health Care Ltd* [2001] EWCA Civ 1821.

5. Attached hereto as Exhibit 89 is an excerpt (paragraph 11-002) from ANDREWS & MILLETT, LAW OF GUARANTEES (6th ed. 2011).

6. Attached hereto as Exhibit 90 is a copy of the decision *BHP Petroleum v. British Steel plc* [2000] 2 LI Rep 277.

7. Attached hereto as Exhibit 91 is a copy of the Blundell Lecture on Repudiation of Leases, dated June 26, 2000.

8. Attached hereto as Exhibit 92 is an excerpt (paragraph 24–013) from CHITTY ON CONTRACTS (31st ed.) Vol. 1.

9. Attached hereto as Exhibit 93 is a copy of the decision *Escalus Properties Ltd v. Robinson* [1996] QB 231.

10. Attached hereto as Exhibit 94 is a copy of the decision *Financings Ltd v. Baldock* [1963] 2 QB 104.

11. Attached hereto as Exhibit 95 is an excerpt (paragraphs 5105 to 5109) from HILL & REDMOND, LAW OF LANDLORD AND TENANT (Issue 92 2014).

12. Attached hereto as Exhibit 96 is a copy of the decision *Hongkong Fir Shipping Co v. Kawasaki Kisen Kaisha* [1962] 2 QB 26.

13. Attached hereto as Exhibit 97 is a copy of the decision *Howard v. Pickford Tool Co* [1951] 1 KB 417.

14. Attached hereto as Exhibit 98 is a copy of the decision *Hussein v. Mehlman* [1992] EGLR 87.

15. Attached hereto as Exhibit 99 are excerpts (paragraphs 1-012, 18-088, and 18-106 to 18-108) from MEGARRY & WADE, THE LAW OF REAL PROPERTY (8th ed. 2012).

16. Attached hereto as Exhibit 100 is a copy of the decision *Moschi v. Lep Air Services Ltd* [1973] A.C. 331.

17. Attached hereto as Exhibit 101 is a copy of the decision *Oxonica Energy Ltd v. Neuftec Ltd* [2008] EWHC 2127.

18. Attached hereto as Exhibit 102 is a copy of the decision *Sofaer v Anglo Irish Asset Finance plc* [2011] EWHC 1480.

19. Attached hereto as Exhibit 103 is a copy of the decision *United Scientific Holdings Ltd v. Burnley Borough Council* [1978] A.C. 904.
20. Attached hereto as Exhibit 104 is a copy of the decision *W. G. Clark (Properties) Ltd v. Dupre Properties Ltd* [1992] Ch 297.
21. Attached hereto as Exhibit 105 is a copy of the decision *West Horndon Industrial Park Ltd v. Phoenix Timber plc* [1995] 29 EG 137.
22. Attached hereto as Exhibit 106 is a copy of the decision *Western Credit, Ltd v. Alberry* [1964] 2 All ER 938.
23. Attached hereto as Exhibit 107 is a copy of the decision *Whitecap Leisure Ltd v. John H Rundel Ltd* [2008] 2 LI Rep 216.

Dated: July 31, 2014

Respectfully submitted,



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*Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates*